

From: Peter Friedman peterf@peterfriedmancpa.com
Subject: IRS Audit
Date: Jul 1, 2016 at 05:41:36
To: Michael J Freeman mfreeman@Freemanmiami.com,
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This message contains attachments delivered via [ShareFile](#).

- 2016 JULY 1 KOZEL letter to IRS to Justify audit-signed.pdf (50.5 kB)
- Download the attachments by [clicking here](#).

Dear Michael

Please see attached IRS fax I just sent today to Revenue Agent Kotwica

As with the change of venue I do not expect any response, but I will be following up on July 11 with a request to taxpayer advocate.

To summarize the position that the IRS will soon be taking with Mr Kozel.

The Service will continue to prepare his personal income tax returns for the years 2011, 2012 and 2013. It is a proven fact that the Service is not required to take any tax position to benefit taxpayer and when they prepare tax returns they usually try to increase the taxes as much as possible

We need to continue along the current lines of there is no audit therefore Mr Kozel is not required to give the IRS any information. This will hopefully prolong their process of preparing returns.

We need to work to have all bank and brokerage information reconciled for the three years including partnerships so that Taxpayer can file a more comprehensive tax return and show a true tax calculation.

I will be reviewing all information received by Mr Lachman to see what is missing and hopefully I can meet with Mr Kozel in Lithuania when I am there to formulate a plan how to get these returns timely done

If you have any questions please contact me

Regards

Peter

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